

## APPENDIX

(Section Nos. refer to 1939 Code of Iowa)

4560 "The board of supervisors has the general supervision of the secondary roads in the county, with power to establish, vacate and change them as herein provided, and to see that the laws in relation to them are carried into effect."

4644.01 "The duty to construct, repair, and maintain the secondary road and bridge systems of a county is hereby imposed on the board of supervisors."

4644.06 "The board of supervisors may, annually, at the September session of the board, levy, for secondary road construction purposes, a tax of not to exceed one-half mill on the dollar on all the taxable property in the county, except on property within cities which control their own bridge levies."

4644.07 The board may, also, levy, for construction purposes, a tax of not to exceed five-eighths mill on the dollar on all taxable property in the county except on property within cities and towns.

4644.08 "The secondary road construction fund shall consist of :

- "1. All funds derived from the aforesaid construction levies, and
- "2. All funds allotted to the county from the state tax on motor vehicle fuel, and
- "3. All funds received by the county from the state as refunds for bridges, culverts, and rights-of-way on primary roads, not already anticipated by county, and
- "4. All other funds which may be dedicated by law to said fund, and shall be used and employed as herein provided."

4644.11 "The board of supervisors may, annually, at the Sep-

tember session of the board, levy, for secondary road maintenance purposes, the following taxes:

“1. A tax of not to exceed one and one-fourth mills on the dollar on all taxable property in the county, except on property within cities which control their own bridge levies, and

“2. A tax of not to exceed three mills on the dollar on all taxable property in the county, except on property within cities and towns.”

4644.11 as amended (Ch. 136, Sec. 1 — 51 G. A.)  
“The board of supervisors may, annually, at the September session of the board, levy, for secondary road maintenance purposes, the following taxes:

“1. A tax of not to exceed two mills on the dollar on all taxable property in the county, except on property within cities and towns which control their own bridge levies, and

“2. A tax of not to exceed five mills on the dollar on all taxable property in the county, except on property within cities and towns.”

4644.12 “The secondary road maintenance fund shall consist of

“1. All funds derived from the aforesaid maintenance levies, and

“2. All funds allotted to the county from the state tax on motor vehicle carriers, and shall be used and employed as herein provided.”